IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

SALES TAX APPLICATION NO. 2 OF 2005.

M/s.H.B.Electro Controls. ... Applicant.

V/s.

The Commissioner of Sales Tax. ... Respondent.

P.V.Surte for the applicant.

Vinay Sonpat, AGP for the respondent.

CORAM : V.C.DAGA AND J.P.DEVADHAR, JJ.

DATED : 16th June 2006.

P.C. :

. Heard.

. Rule, returnable forthwith.

. The application is taken up for final hearing by consent of parties.

. The application raises following question of law:

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"Whether the sum of Rs.11,06,171/- paid by the Applicant while clearing the goods for sale but not recovered from the purchaser M.S.E.B. forms part of sale price liable to tax under section 2(29) of the Bombay Sales Tax Act, 1959?"

. Having heard rival parties, the question of law raised relates to the explanation added to

section 2(29) of the Act, the re-production of which is not necessary. The interpretation of said section by itself constitutes a substantial question of law. We, therefore, direct the Tribunal to forward the statement of case and refer the question of law for the opinion of this Court as extracted hereinabove, within four weeks from today. Mr.Surte undertakes to communicate this order to the Tribunal.

. Application stands disposed of in terms of this order with no order as to costs.

. All the concerned to act on authenticated copy of this order.

(J.P.DEVADHAR, J.) **(V.C.DAGA J.)**